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COMMENTS SOUGHT ON VERIZON'S REVISED COST ALLOCATION MANUAL

On November 15, 2001, Verizon Communications East Operating Companies and Verizon Communications West Operating Companies (Verizon), in accordance with Section 64.903 of the Commission's rules, filed a cost allocation manual (CAM), which consolidates the operations of both companies into a single CAM. This single CAM becomes effective January 1, 2002.

Parties may file comments on Verizon's CAM no later than **December 21 2001**. Replies should be filed by **January 7, 2002**. Comments should reference **ASD 01-45**. A COPY OF EACH PLEADING SHOULD BE SENT TO Ed Dashkin, FCC Common Carrier Bureau, 445 12th Street, SW, Room 6-C122, Washington, D.C. 20554. The full text of this document is available for public inspection and copying during regular business hours at the FCC Reference Information Center, Portals II, 445 12th Street, SW, Room CY-A257, Washington, DC 20554. This document may also be purchased from the Commission's duplicating contractor, Qualex International, Portals II, 445 12th Street, SW, Room CY-B402, Washington, DC 20554, telephone 202-863-2893, facsimile 202-863-2898, or via e-mail **qualexint@aol.com**.

For further information, contact Ed Dashkin at (202) 418-0806 (voice or TTY (202) 418-0484.

Action by the Chief, Accounting Safeguards Division, Common Carrier Bureau, FCC.